

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X  
In re :

LEHMAN BROTHERS HOLDINGS INC., *et al.*, :  
Debtors. :

Chapter 11 Case No.

08-13555 (JMP)  
(Jointly Administered)

Ref. Docket No. 16851  
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**AFFIDAVIT OF SERVICE**

STATE OF NEW YORK )  
) ss.:  
COUNTY OF NEW YORK )

PANAGIOTA MANATAKIS, being duly sworn, deposes and says:

1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On May 16, 2011, I caused to be served the "Notice of Filing of Revised Order with Respect to Debtors' Motion Pursuant to Sections 105(a) and 363 of the Bankruptcy Code and Rule 9019 of the Federal Rules of Bankruptcy Procedure for Authorization to Settle and Satisfy Corporate Franchise Tax Claims of the New York State Department of Taxation and Finance," dated May 16, 2011, [Docket No. 16851] by causing true and correct copies to be:
  - a. delivered via electronic mail to those parties listed on the annexed Exhibit A,
  - b. delivered via facsimile to the party listed on the annexed Exhibit B, and
  - c. enclosed securely in separate postage-prepaid envelopes and delivered via overnight mail to those parties listed on the annexed Exhibit C.
3. All envelopes utilized in the service of the foregoing contained the following legend:  
"LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

/s/ Panagiota Manatakis  
Panagiota Manatakis

Sworn to before me this  
17<sup>th</sup> day of May, 2011  
/s/ Eleni G. Kossivas  
Notary Public, State of New York  
No. 01KO6222093  
Qualified in New York County  
Commission Expires May 17, 2014

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INTERNAL REVENUE SERVICE  
SPECIAL PROCEDURES BRANCH  
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